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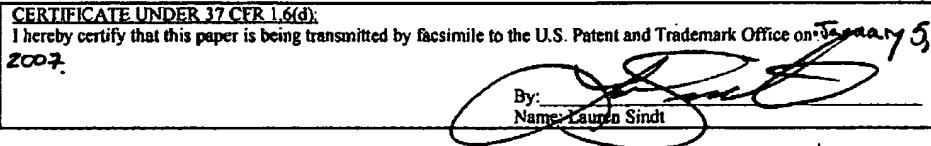
JAN 05 2007

S/N 10/518224

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	TSUKADA	Examiner:	HOANG, TU BA
Serial No.:	10/518224	Group Art Unit:	2832
Filed:	December 16, 2004	Docket No.:	10921.0261USWO
Title:	CHIP RESISTOR HAVING LOW RESISTANCE AND METHOD OF MAKING THE SAME (as amended)		



Mail Stop: AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

AMENDMENT

Dear Commissioner:

In response to the Official action mailed September 5, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.